

COUNTY OF YORK, VIRGINIA

Balance Sheet Governmental Funds June 30, 2005

	<u>Capital Project</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Yorktown Capital Improvements</u>	<u>County Capital</u>		
ASSETS					
Cash and temporary investments	\$ 35,225,785	\$ 99	\$ 14,152,157	\$ 2,053,872	\$ 51,431,913
Restricted cash	383,066	-	-	1,032,973	1,416,039
Receivables, net	7,214,380	1,501,934	206,704	517,744	9,440,762
Due from other funds	955,080	-	907,861	26,228	1,889,169
Due from component unit - School Division	181,614	-	-	-	181,614
Prepaid expenditures	434,438	-	-	49,071	483,509
Advances to other funds	10,760,037	-	-	-	10,760,037
Total assets	<u>\$ 55,154,400</u>	<u>\$ 1,502,033</u>	<u>\$ 15,266,722</u>	<u>\$ 3,679,888</u>	<u>\$ 75,603,043</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,317,496	\$ 158,838	\$ 181,029	\$ 203,980	\$ 1,861,343
Retainage payable	-	291,661	139,530	11,717	442,908
Deposits payable	1,484,897	-	72,767	-	1,557,664
Salaries, taxes and benefits payable	2,080,901	-	-	224,604	2,305,505
Deferred revenue	3,180,624	1,084,194	-	17,705	4,282,523
Due to other funds	133,702	-	-	1,212,312	1,346,014
Due to component unit - School Division	10,818,455	-	-	-	10,818,455
Due to component unit - EDA	350,000	1,083,831	-	-	1,433,831
Advances from other funds	-	7,589,608	-	-	7,589,608
Total liabilities	<u>19,366,075</u>	<u>10,208,132</u>	<u>393,326</u>	<u>1,670,318</u>	<u>31,637,851</u>
Fund balances:					
Reserved for:					
Encumbrances	1,129,710	680,409	2,131,362	549,526	4,491,007
Prepaid expenditures	434,438	-	-	49,071	483,509
Advances	10,760,037	-	-	-	10,760,037
Unreserved:					
Designated for self insurance - General fund	1,651,147	-	-	-	1,651,147
Designated for subsequent year's expenditures:					
General fund	14,562,704	-	-	-	14,562,704
Special revenue funds	-	-	-	156,983	156,983
Capital project funds	-	-	3,314,413	1,210,779	4,525,192
Undesignated, reported in:					
General fund	7,250,289	-	-	-	7,250,289
Special revenue funds	-	-	-	43,211	43,211
Capital project funds	-	(9,386,508)	9,427,621	-	41,113
Total fund balances	<u>35,788,325</u>	<u>(8,706,099)</u>	<u>14,873,396</u>	<u>2,009,570</u>	<u>43,965,192</u>
Total liabilities and fund balances	<u>\$ 55,154,400</u>	<u>\$ 1,502,033</u>	<u>\$ 15,266,722</u>	<u>\$ 3,679,888</u>	<u>\$ 75,603,043</u>

The accompanying notes are an integral part of the basic financial statements.